

Annual Reports

of the

Town Officers

and

Inventory of Polls and
Ratable Property

of

NELSON

NEW HAMPSHIRE

for the year ending

DECEMBER 31

1945



SENTINEL PRINTING COMPANY

KEENE, N. H.

1946

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FOR THE YEAR ENDING

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TOWN OFFICERS

Selectmen

WILMER C. TOLMAN BERNARD F. RICHARDSON
NEWTON D. TOLMAN

Town Clerk

MILDRED QUIGLEY

Tax Collector

FRANK E. UPTON

Treasurer

FLORENCE TOLMAN

Road Agent

EDWARD F. MURDOUGH

Constable

HAROLD TOMPKINS

Police Officers

FRANK E. UPTON JR.

JOHN POLAND

Overseer of the Poor

FLORENCE TOLMAN

Trustee of Trust Funds

ADA B. UPTON

Auditor

FRANCIS TOLMAN

Trustee of Library

ALICE SHARPLES

Sexton

MAURICE TOLMAN

THE STATE OF NEW HAMPSHIRE

TOWN WARRANT

To the Inhabitants of the Town of Nelson in the County of Cheshire in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Town Hall in said Nelson on Tuesday, the 12th day of March, next, at nine of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

3. To see what sum of money the Town will raise and appropriate for repairing highways and bridges, or take any action relating thereto.

4. To see if the Town will vote to raise and appropriate the sum of \$334.89 for the construction of Class V highway, the State to contribute \$1,339.56.

5. To see if the Town will raise and appropriate the sum of \$200.00 for White Pine Blister Rust work, or take any action relating thereto.

6. To see if the Town will raise and appropriate money to calcium chloride Class V highways, or take any action relating thereto.

7. To see what sum of money the Town will raise and appropriate for Memorial Day.

8. To see what sum of money the Town will raise and appropriate for Old Home Day.

9. To see if the Town will vote to accept right-of-way deeds from land owners along the Skinner road so-called, running from the Townes farm road to the Eames place, or take any action thereon.

10. To see if the Town will vote to raise and appropriate \$200.00 for use in the care and maintenance of the Skinner road described in Article 9.

11. To see if the Town will give the selectmen the right to borrow money in anticipation of taxes.

12. To see if the town will raise and appropriate a sum of money to be added to the capital reserve fund to be used for the purchase of new equipment.

13. To see if the Town will raise and appropriate the sum of \$39.00 for the support of the Monadnock Region Association, or take any action relating thereto.

14. To see if the Town will raise and appropriate the sum of \$200.00 for the purchase of new fire equipment.

15. To see what sum of money the Town will raise and appropriate for the support of the Library.

16. To see if the Town will vote to raise and appropriate a sum of money to improve the Town Hall, or take any action relating thereto.

17. To see if the Town will take over the Fire Department or take any action relating thereto.

18. To see if the Town will vote to raise and appropriate a sum of money to improve the road leading to P. H. Struthers house, or take any action relating thereto.

19. To see if the Town will vote to raise and appropriate money to purchase more snow fence.

20. To see if the Town will vote to petition the State Tax Commission to have an audit made by the Division of Municipal Accounting, and make an appropriation to cover the expense of such audit.

21. To transact any other business which may legally come before this meeting.

Given under our hands and seal, this 13th day of February in the year of our Lord nineteen hundred and forty-six.

WILMER C. TOLMAN,
BERNARD F. RICHARDSON,
NEWTON TOLMAN,

Selectmen of Nelson.

A true copy of Warrant—Attest:

WILMER C. TOLMAN,
BERNARD F. RICHARDSON,
NEWTON TOLMAN,

Selectmen of Nelson.

BUDGET

ESTIMATES OF REVENUE AND EXPENDITURES FOR
THE ENSUING YEAR JAN 1, 1946 TO DEC. 31, 1946
COMPARED WITH
ACTUAL REVENUE AND EXPENDITURES OF THE PRE-
VIOUS YEAR JAN. 1, 1945 TO DEC. 31, 1945

SOURCES OF REVENUE

	Actual Revenue Previous Year 1945	Estimated Revenue Ensuing Year 1946	Increase	Decrease
From State:				
Interest and divi-				
dends tax,	\$803 28	\$803 28		
Railroad tax,	40	40		
Savings bank tax,	58 37	58 37		
For fighting for-				
est fires,	2 58	2 58		
Maintenance T.R.A.,	52 50	52 50		
From local sources except taxes:				
Rent of town hall				
and other				
buildings,	3 00	3 00		
Motor vehicle				
permit fees,	144 84	144 84		
From local taxes other than prop- erty taxes:				
(a) Poll taxes—				
Regular @ \$2,	202 00	202 00		
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Total revenues from				
all sources except				
property taxes,	\$1,266 97	\$1,266 97		

	Actual Revenue Previous Year 1945	Estimated Revenue Ensuing Year 1946	Increase	Decrease
*Amount to be raised by prop- erty taxes,		\$11,531 39		
Total revenues,		\$12,798 36		

*Total estimated "Revenues from All Sources except Property Taxes" deducted from Total estimated "Expenditures" should give estimated "Amount to be raised by Property Taxes."

PURPOSES OF EXPENDITURES

	Actual Expenditures Previous Year 1945	Estimated Expenditures Ensuing Year 1946	Increase	Decrease
Current mainten- ance expenses:				
General govern- ment:				
Town officers' salaries,	\$560 00	\$600 00	\$40 00	
Town officers' expenses,	404 40	500 00	95 60	
Election and registration expenses,		200 00	200 00	
Expenses town hall and other town buildings,	312 63	300 00		\$12 63
Protection of per- sons and property:				
Police department,	20 00	20 00		
Fire department,	219 73	200 00		19 73
Health:				
Vital statistics,	5 00	5 00		

	Actual Expenditures Previous Year 1945	Estimated Expenditures Ensuing Year 1946	Increase	Decrease
Highways and bridges:				
Town maintenance:				
Summer,	2,769 90	2,500 00		269 90
Town maintenance:				
Winter,	1,676 86	1,676 86		
Calcium chloride,	397 75	397 75		
General expenses of highway department,	317 43	317 43		
Town road aid,	306 88	334 89	28 01	
Repairs on tractor and plow,	1,401 96			1,401 96
Libraries:	25 00	25 00		
Public welfare:				
Town poor,	324 50	200 00		124 50
Old age assistance,	99 78	99 78		
Patriotic purposes:				
Memorial Day,	29 75	29 75		
Recreation:				
Old Home Day,	50 00	50 00		
Public service enterprises:				
Cemeteries,	49 25	49 25		
Insurance on bldgs and bks.,	116 75	116 75		
Unclassified:				
Monadnock Region,	40 00	39 00		1 00

	Actual Expenditures Previous Year 1945	Estimated Expenditures Ensuing Year 1946	Increase	Decrease
Interest:				
On long term notes,	120 00			120 00
On principal of trust funds used by town,	52 50	52 50		
Outlay for new construction and perm. improve.:				
Monadnock News,	50 00			50 00
New equipment, tools,	150 88			150 88
Indebtedness:				
Payment on prin- cipal of debt:				
(b) Long term notes,	800 00			800 00
(d) Payment to capital reserve funds,		500 00	500 00	
Payments to other governmental divisions:				
County taxes,	779 25	779 25		
Payments to school districts,	3,805 15	3,805 15		
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Total expenditures,	\$14,885 35	\$12,798 36	\$863 61	\$2,950 60

RESIDENT INVOICE AND TAXES FOR THE YEAR 1945

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Barrett, Earl			Creamer, Florence		
Poll		\$5.00	Poll		5.00
35a. Gibson lot \$150			Creamer, Joseph H.		
20a. Russell lot 50			Poll		5.00
16a. Wilson lot 400			2½a. homestead 200	200	6.00
2 horses 400			1 female dog		
2 cows 225	\$1225	36.75	Curtis, George		
1 female dog			Poll		5.00
3 male dogs			Curtis, Mabel		
Barrett, Fanny			Poll		5.00
Poll		5.00	Damboise, Joseph		
Barrett, Lestina			Poll		5.00
Poll		5.00	Camp on W. C.		
10a. home place 800	800	24.00	Tolman lot 100	100	3.00
Barrett, Lena			DeMartelly, John		
1a. home place 700	700	21.00	Poll		5.00
Barker, Sheldon			1 cow 80	80	2.40
Poll		5.00	DeMartelly, Janet		
1a. home place 700	700	21.00	Poll		5.00
Barker, Florence			Dutton, D. W.		
Poll		5.00	Poll		5.00
Bardwell, Leslie			324a. Wilson and		
Poll		5.00	Tarbox land 500		
Ball, Frank			Wood and		
Soldier			timber 1400		
Ball, Doris			90a. Buckminster		
Poll		5.00	and Wilder		
90a. Murdough			lots 400		
place 1100	1100	33.00	26a. Towne farm 600		
Boles, Alton			Wood and		
Poll		5.00	timber 100		
2 horses 400			2a. Henry Tarbox		
14 cows 1400	1800	54.00	place 2000		
1 female dog			4a. Skinner lot 100	5100	153.00
Boles, Millicent			Farwell, Oren L.		
Poll		5.00	Poll		5.00
Bridge, Jessie			Farwell, Dorothy		
Poll		5.00	Poll		5.00
1a. homestead 150	150	4.50	Farwell, James		
Brown, Fred			Poll		5.00
Home place 1400	1400	42.00	Home place 1650		
Cady, Florence			Wood and		
35a. homestead 1900			timber 100		
Wood and			1 cow 125	1875	56.25
timber 200			1 male dog		
Camps 1000	3100	93.00	Farwell, Delia		
Conrad, W. O.			Poll		5.00
Home farm and			Farwell, Mary		
Shepardson			Poll		5.00
lot 1400			Fisher, Ernestine		
Wood and			Poll		5.00
timber 400	1800	54.00	1a. home place 1500	1500	45.00

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax		
Fisher, Fred Poll		5.00	Hutchins, Agnes Poll		5.00		
Fisher, Herman Poll		5.00	Hutchins, Walter Poll		5.00		
Fisher, Clarence ½a. homestead	1800	1800	54.00	Homestead	500	500	15.00
Fisher, Blanche Poll		5.00	Jackson, Eleanor Poll		5.00		
Floyd, Rolfe Poll		5.00	Messenger, Carlotta ½a homestead	500	500	15.00	
50a. Brooks farm	4500		Monroe, Florence E. Poll		5.00		
Wood and timber	100		¼a Loveland place	1000	1000	30.00	
1 horse	200	4800	144.00	Murdough, Edward Poll		5.00	
1 male dog			Homestead	500			
Floyd, Frances Poll		5.00	1 cow	100	600	18.00	
Flood, Percy Poll		5.00	1 male dog				
33a homestead	800	800	24.00	Murdough, Ruby Poll		5.00	
Fletcher, Helen 10a. homestead	1500			Murphy, Flora M. 2a. home and store	2500		
5a. pasture	75			2 camps	600		
1 lot	100	1675	50.25	Stock in trade	900	4000	120.00
Fowler, Madeline Poll		5.00	1 male dog				
Frazier, Clinton Poll		5.00	Osgood, S. E. and L. A.				
4a. land and buildings	600	600	18.00	117a. home place	500	500	15.00
Frazier, Edna Poll		5.00	Osgood, Carroll C. Poll		5.00		
Frazier, William H. Poll		5.00	55a. mowing and sprout land	500	500	15.00	
Homestead	500	500	15.00	Page, Cora M. Poll		5.00	
Frazier, Edith Poll		5.00	Page, George S. 100a home place	1600	1600	48.00	
Homestead	300	300	9.00	Page, Ralph G. Poll		5.00	
Gibson, Mabel 1a. homestead	600	600	18.00	Log cabin	300	300	9.00
Guillow, Maurice Poll		5.00	Phillips, Mabel A. Poll		5.00		
Homestead	500	500	15.00	Poland, Rose Poll		5.00	
Guillow, Willie L. Poll		5.00	Poland, John Poll		5.00		
80a. homestead	1000			James Scott place	1000	1000	30.00
1 cow	100	1100	33.00	Poland, Edgar Poll		5.00	
Guillow, Zaidée Poll		5.00	Camp on Nelson road	100	100	3.00	
Hardy, Myra Poll		5.00	1 male dog				
Hardy, M. F. Est. 82a. Kelly farm	300	300	9.00	Preist, Ethel M. Hubbard land	600		
Howard, Mary C. Poll		5.00					

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
4a. Bark mill lot 50	650	19.50	Story, W. L.		
Quigley, Mildred			Home place 700	700	21.00
Poll		5.00	Struthers, Parke H.		
Richardson, Mabel A.			Poll		5.00
Poll		5.00	Cabot farm 3500		
Rowe, Lulu			Scripture place 500		
Poll		5.00	4 cows - 300		
Scott, Everett			1 neat 60		
Home place and			25 sheep 250	4610	138.30
Russell lot 2100			Struthers, A. L.		
4a Gibson lot 100			15a part of		
Wood lot 200	2400	72.00	Hardy farm 1000	1000	30.00
Sharples, Alice			1 male dog		
Poll		5.00	1 female dog		
Sharples, William			Tolman, Arvilla		
Poll		5.00	Poll		5.00
Sherrard, Jack			Tolman, Cora J.		
Poll		5.00	Poll		5.00
Smith house 300	300	9.00	33a. homestead 1000	1000	30.00
Skillin, Grace			Telman, Maurice P.		
Poll		5.00	Poll		5.00
2 cottage's and			1 cow 50	50	1.50
lots 2250			1 male dog		
Part of Sheldon			Telman, Florence		
farm 250	2500	75.00	Poll		5.00
Skillin, Simeon			Telman, Frances		
Poll		5.00	Poll		5.00
Skinner, Joseph			4a. homestead 2000		
Poll		5.00	2 horses 300	2300	69.00
175a. Stevens			2 male dogs		
lot 300			Telman, Newton		
Wood and			Poll		5.00
timber 50	350	10.50	Homestead 2000		
Skinner, Sarah			1 cow 75	2075	62.25
Poll		5.00	1 male dog		
Small, E. P.			Tolman, Janet		
1a. Greene place 1800			Poll		5.00
Right of way			Tolman, Robert		
to Granite lake 50			Poll		5.00
Double house lot 50	1900	57.00	1 cow 125	125	3.75
Smith, Edward			1 male dog		
Poll		5.00	Tolman, Alice		
Smith, Eleanor			Poll		5.00
Poll		5.00	½a. Fletcher lot 50	50	1.50
Stevens, Susie			Tolman, Neil		
Home place 600	600	18.00	Bryant place 2200		
Stack, Michael			Holbrook place		
Poll		5.00	and Jackson		
Stack, Mary			lot 2700		
Poll		5.00	Old town		
Steinhardt, Helen E.			barn and lot 50	4950	148.50
Poll		5.00	Tolman, Wayland P.		
4½a. Hale place			142a homestead		
Makechnie and			and camps 3100		
Hartwell land			4 camps 1125		
and 5 camps 3000	3000	90.00	1a ½ int. in		

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Yardley lot	25		Poll		5.00
52a part of Sheldon farm	300		200a. land and buildings	3400	
Wood and timber	300		Wood and timber	100	3500 105.00
100a. Cowan place	200		Trowbridge, Margaret		
Wood and timber	200		Poll		5.00
Cottage on Tolman pond	300		Upton, Ada		
5 cows	575		Poll		5.00
20a. Stevens lot	150	6275 188.25	25a. Ruffle pasture	50	50 1.50
Tolman, Wilmer C.			Upton, Horace		
150a. home place	3000		Poll		5.00
200a. Hurd hill and Powers lot	200		67a home place	1500	
Wood and timber	300		200a. Hastings lot	350	1850 55.50
48a. Dow pasture	150		1 male dog		
45a Melville pasture	150		Upton, Francis R.		
25a Winn lot	100		Poll		5.00
10 part of Tenny lot	100		Upton, Frank E.		
½ interest in Yardley lot	25		Poll		5.00
4 camps	1250		80a. home place and camps	2500	
Cottage and sleeping cabins	900		Wood and timber	150	
20a. part of Simmons place	225		5a. Bryant land	100	
50a. Charles Yardley lot	250		100a. Hart farm	200	
60a. White pasture	100		125a. Humphry and school lot	250	
Lot on Tolman pond	25		25a. Stevens lot	50	
Landing on Nubanusit lake	25	7125 213.75	10a. Halecroft camp	700	
Tompkins, Ethelyn			1 portable mill	300	4250 127.50
Poll		5.00	Upton, Frank Jr.		
1 horse	25	25 .75	Poll		5.00
Tompkins, Howard			Warner, Grace		
Land and buildings	500	500 15.00	Poll		5.00
Tompkins, Irene			80a. home place	800	
Poll		5.00	Wood and timber	200	
Towne, Edward Est.			20a. Jewett lot	100	1100 33.00
½a. Quigley house	500	500 15.00	Warner, Arlene		
Towne, Helen			Poll		5.00
Poll		5.00	1 male dog		
2 cows	150	150 4.50	Warner, Don		
Trowbridge, Cornelius			Poll		5.00
			2 horses	200	
			2 cows	150	350 10.50
			1 male dog		
			Warner, John		
			Poll		5.00
			White, Barbara		
			Poll		5.00
			464a. Osborne pasture, Ruggles and Collins farms	3200	

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Wood and timber 500			Wilder, Rose Poll		5.00
Lot and buildings on Silver lake 300	4000	120.00	2a. Whittier place 600	600	18.00
White, Barrie Poll		5.00	Wheelwright, D. P. Poll		5.00
Wilder, Everett Poll		5.00	40a. homestead 3500	3500	105.00
Eben Tarbox lot 200			Wheelwright, Beth Poll		5.00
Wood and timber 200			Wilcox, Neva P. Cottage and lot 1000		
5½a. Green and Guillow lot 25	425	12.75	1/3 of lot No. 10 60	1060	31.80
Wilder, Eva Poll		5.00	Wilcox, Hollis B. Poll		5.00

SOLDIERS' EXEMPTIONS AND TAXES

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Jackson, Louis Poll		\$3.00	100a. Trombly place 200		
1 horse \$75			Wood and timber 800	2600	48.00
1 cow 75	\$150		1 female dog		
1 male dog			Rowe, Thomas F. Poll		3.00
Marnell, James J. Poll		3.00	Homestead 2800	2800	54.00
Georgina place 1500	1500	15.00	Steinhardt, David Poll		3.00
Priest, John F. Home place 1000	1000		Tolman, Gordon F. Poll		3.00
Quigley, Albert D. Poll			Homestead 1750	1750	22.50
Lot on Stoddard road 50	50	3.00	1 male dog		
Richardson, Bernard F. Poll		3.00	Tompkins, Harold Homestead 300	300	3.00
2a. Scott place 1600			Poll		3.00
			1 male dog		

NON-RESIDENT INVOICE AND TAXES FOR THE YEAR 1945

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Adams and O'Brien 3 lots on granite lake \$600	\$600	\$18.00	timber 1200		
Ames, Ira R. 1a. cottage on Nubanosit 2000	2000	60.00	16a. Blodgett lot 150	1550	46.50
Andorra Forest Products Co. 100a. Tolman hill lot 200			Annett Box Co. Timber on Kenniston lot 100		
Wood and			Timber on Morse lot 800	900	27.00
			Bailey, G. S. Est. 100a. wood lot 200	200	6.00
			Bailey, Anne M. 1a land and		

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax		
camp	75	75	2.25	Wood and timber	100	150	4.50
Bailey, Minnie Cottage and lot	500	500	15.00	Burke, Robert M. 79a. Cram place	1000	1000	30.00
Balvin, Lena 50a. Temple Scott place	1500	1500	45.00	Carey, Forest L. Jewett lot and cabin	400		
Ballou, Ivah H. Turner cottage on Granite lake	1600	1600	48.00	Wood and timber	600		
Bancroft Heirs 30a. Hardy, pasture	200	200	6.00	Damon lot	100	1100	33.00
Barry, Julia and Florence 4a. Cutting place	800	800	24.00	Case, Margaret 4a. cottage and lot	4000	4000	120.00
Barr, Ruth M. Sanborn cottage on Granite lake	2000	2000	60.00	Cathcart, James 1a part of Jewett farm	150	150	4.50
Beauregard, Charles 72a. Stone lot	150			Chandler, Harold E. Lot on Granite lake	200	200	6.00
Wood and timber	160			Chase, Albert Cottage near Granite lake	600		
Timber on Osgood lot	750	1060	31.80	Foster land	200	800	24.00
Bean & Symonds 75a. Stevens lot	250	250	7.50	Cheshire Mills 10a. Plummer and Rugg land	3000		
Beverstock, Charles Est. Cottage and right of way on Granite lake	300	300	9.00	30a. Read lot	300		
Blake, Isabel ½a land and cottage	2000	2000	60.00	Right on Nubanusit	300		
Eriggs, Vernon L. 250a. Appleton pasture	2000			43a. Sheldon lot	900		
30a. Yardley pasture	200			Right on Spoon- wood pond	600	5100	153.00
10a part of Tenny lot	300			Cheswell, Frederick T. ½a. lot on Granite lake	500	500	15.00
490a Island pasture	15000			City of Keene 33a. Hall and Hardy land	160		
Hunt pasture	500			77a. land on Echo lake	250		
Wood and timber Yardley pasture	400	18400	552.00	80a. Rolfe land	2300	2710	81.30
Brown, Irving Cottage on Granite lake	2000	2000	60.00	Cobleigh, Gerald Priest place	1600	1600	48.00
Brown, Oscar 10a. Robbins lot	50			Coffin, Josephine 5a. Lot on Felt hill	100		
				Lot on Granite lake	150	250	7.50
				Coffin, Eugene 2a. Chase place	1800		
				Skinner lot	150	1950	58.50
				Colonial Beacon Oil Co. Pumps and tanks	490	490	14.70

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Colony, Horatio Est.			40a. 2/3 Int.		
70a. Towne lot	200		in Osgood farm		
Wood and timber	1200	1400	and Fay lot	200	200
Corcoran, Charles H.		42.00	Garrigue, Florence		6.00
Part of Jewett farm	150		Cottage on Nubanusit	900	900
Mill	1500	1650	Gauthier, Fred		27.00
Cross, Sophronia		49.50	45a Kittridge and Jewett land	200	200
Cottage and lot	400	400			6.00
DeBussy, Katherine			Gay, Edward L.		
Land and cottage	300	300	Cottage and garage on Granite lake	1500	1500
Dinsmoor, Frank M.		9.00	Giffin and Lord		45.00
Cottage on Granite lake	2000	2000	Cottage and land	1700	1700
Doe, Mrs. Ernest I.		60.00	Gilmore, Howard P.		51.00
28a. Atwood place	1000	1000	5a. cottage and garage	700	700
Donohue, Timothy		30.00	Gilmore, Howard		21.00
Cottage on Granite lake	600	600	33a. land and buildings	5000	
Doyle, Mary L.		18.00	Garage	300	
Land and buildings on Bailey farm	1100	1100	16a. cottage and garage	1450	
Duncan, Robert R.		33.00	Wood and timber	250	7000
280a. Belle Green farm	2000	2000	Glazier, Gordon L.		210.00
Eames, Charles H.		60.00	Cottage on Silver lake	700	700
4½a. Corey cottage	1700		Golm, Ingebord		21.00
Lot on Granite lake	200	1900	Cottage and lot on Granite lake	400	400
Egbert, Victor		57.00	Gorges, Howard		12.00
5a. part of Remond farm	50		60a. Talor lot	300	300
26½a part of Egbert farm	850	900	Green, Malcolm		9.00
Forssen, John W.		27.00	School house lot	50	50
Damon cottage	1200	1200	Greenwood, Jessie		1.50
Fuller, Henry M.		36.00	95a. Henderson farm	1500	1500
100a. Melville farm	7000		Griffin, Charles L.		45.00
Wood and timber	100		3a. house and lot	1800	
Goodnough and Hubbard lot	100		Cottages	850	2650
Wood and timber	500	7700	Grube, Emil		79.50
Fuller, Mrs. Ernest		231.00	12a lot and 2 cottages	1000	1000
Kemp, Lewis and Goodhue land	2000		Gulf Oil Corp. Pumps and tanks	170	170
Wood and timber	1000	3000	Hackler, William		5.10
Gale, Edith O.		90.00	Cottage and lot on Granite lake	600	600

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Hall, William H. heirs			5a. lot and Elder cottage	800	24.00
30a. land and buildings	4000		Holt, Chas. W. Est. 100a Holt farm and White pasture	700	21.00
70a. Stevens farm Nubanusit dam and little island	1600		Huntress, Frank C. 2 lots and boat house	700	21.00
Wood and timber	200		Huntsman-Trout Mrs. Edw. 25a. part of Brooks farm	100	3.00
142a. Storey farm	1400		Jackson, Howell 1a. land and buildings	1300	39.00
Wood and timber	200		Jackson, Charles Lot on Granite lake	150	4.50
88a. Priest farm	1700		Johnson, John W. 38a. Wilder farm	2500	75.00
Wood and timber	300		Joseph, Ruth Lot on Tolman poland	100	3.00
60a. City hill pasture	400		Kelly, Joseph and Ida Lumber on Bailey Est.	2000	60.00
120a. Dakin pasture	1500		Kirk, Ruth Cottage on Granite lake	1600	48.00
4a. Sharples land and buildings	1200		Klemperer, Paul 55a. Thorne place	1400	42.00
Melville pasture	600	13100	Knight, A. H. Cottage and lot on Granite lake	400	12.00
Hammond, J. J. 248a. Gunn lot	500	500	Laubshire, George 1a. Brown lot	50	1.50
Hanifin, Thomas 33a. Donkey pasture	100		Lau, Loraine Taylor pasture	150	
57a. Taylor lot	150	250	Wood and timber	450	600
Hardy, Edwin H. 118a. Hardy farm and White hill	2300		Law, Mrs. Alec 50a. Fowler lot	250	
Wood and timber	200		250a. Towne farm lead mine and Giffin and Osgood pasture	4000	
Log cabins and Holbrook lot	350	2850	Wood and timber	500	4750
Hardy, Phillips 86a. Part of Scripture farm	200	200	Leroux, D. W. 60a. part of Kelly farm	700	142.50
Harper, Louis Land and Cottages	1500	1500			
Hartwell, Marjorie 4a. lot and cottage	1400				
1/2a. lot on old Nelson road	100				
1/2a. lot on Granite lake	250	1750			
Heath, Henry A. Est.					
90a. Patrick farm	2000	2000			
Holt, Annie G.					

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Linder, Charles Land and buildings 700	700	21.00	Taylor lot 350	350	10.50
Linder, Priscilla Patrick lot 50	50	1.50	Milbank, Mrs. Robbins Lightfoot farm 2300		
Little, Jesse O. Cottage on Granite lake 1600	1600	48.00	Wood and timber 200		
Lowinthan, Albert 63a. Granite lake camps 8000	8000	240.00	Lot on Silver lake 400	2900	87.00
Lovering, Gladys 30a. part of Burpee lot 150	150	4.50	Minich, Mrs. Gertrude 10a. land and buildings 1300	1300	39.00
Low, Florence 12a. lot and cottage 2100	2100	63.00	Morrison, Isabel S. Osgood place 1800	1800	54.00
MacBean, T. L. Robbins lot 100			Murdock, Leo Eustace lot 200	200	6.00
Spaulding mill privilege 100			Murphy, Mrs. Jessie Munson place 800	800	24.00
Boarding house 800	1000	30.00	New England Woodenware Co. 100a. Morse lot 200		
MacBean, Elizabeth Est. Bridge place 5000	5000	150.00	Wood and timber 75	275	8.25
Makechnie, A. N. 6a. land and buildings 2000			Newberry, Dwight 1½a. lot and cottage 1500	1500	45.00
18a. Whittier lot 400	2400	72.00	Nunn, Arthur J. Lot on Granite lake 200	200	6.00
Mason, W. L. Cottage and lot 2500			Olson, Mary E. 2 lots and boat house 550	550	16.50
1a. Munsell lot cottage 2000			Osgood, Charles H. 40a 1/3 int. in Osgood farm 100		
8a. Traxler lot 300	4800	144.00	Wood and timber 100		
Mason, Mrs. A. E. 2½a. land and buildings 3000			265a. Beals place 500		
2½a. Bass lot \$600			Wood and timber 1500		
Hale dam site 100			108a Sacarappa 200		
Dunn place 1200	4900	147.00	Wood and timber 700		
McClure, Kenneth 55a. Wilder, Osgood and Blodgett land 100	100	3.00	90a. part of Patrick farm 200		
McIntire, Martha J. 2a. Tarbox lot and cottage 1000			Wood and timber 600		
Lot on Granite lake 100	1100	33.00	20a. 1/3 int. in Fay lot 100	4000	120.00
McMahon, John Jr. 30a. Rugg lot 50			Parker, Mrs. Carolyn Land and buildings 5600	5600	168.00
Wood and timber 150	200	6.00	Parker, Mrs. Leona 67a. Holt Farm 1200	1200	36.00
Menter, Harry J. Est. 75a. Robbins lot 200	200	6.00	1 female dog 2 male dogs		
Metcalf, Doris					

Name and Description	Valuation	Total Tax	Name and Description	Valuation	Total Tax
Perroni, Matti			Wood and		
20a. Buckminister lot	100	100	timber	2400	3700
Partridge, Sidney			Seaver, E. and A.		111.00
Cottage and lot on Tolman pond	1700	1700	100a. Robbins pasture	300	300
Patek, Dr. A. J.			Seaver, Edgar		9.00
Land and buildings	3200	3200	55a. Childs place	600	
Philbrook, George			Wood and timber	600	1200
Cottage, on Granite lake	1200	1200	Sebastian, Josephine		36.00
Phillips, Mrs. E. W.			½a. lot and cottage on Granite lake	2000	
130a. Day farm	1000	1000	Lot on Granite lake	100	2100
Plotkin, Mrs. Ethel			Sheldon, Charles M.		63.00
Cottage on Granite lake	800	800	20a. Saugas meadow	150	150
Public Service Co. of N. H.			Shepard, Mrs. Elizabeth		4.50
Electric lines	17566	17566	15a. lot on Silver lake	800	800
Putney and Rawson			Shortlidge, R. J.		24.00
68a. W. L. Page place	800	800	148a. Carroll pasture	1000	1000
Putney, Rawson and Thompson	200	200	Simpson, Kenneth		30.00
Reed, Dr. Elizabeth			Lot and camp on Granite lake	250	250
Cottage and 3 Camps	1500	1500	Smith, Mrs. F. C.		7.50
Redmond, Margaret F.			48a. land and buildings	10000	
76a. land and buildings	1200		Garage	300	10300
Wood and timber	200	1400	Smith, Philip L.		309.00
Robertson Motor Co.			Cottage on Upton farm	500	500
50a. Priest lot	200	200	Speath, Duncan J.		15.00
Rocco, Mrs. Maria			50a. land and buildings	1800	1800
275a. Knights and Richardson lot	500		Sparks, Katherine		54.00
Wood and timber	500	1000	26a. ½ int. in Egbert farm	850	850
Rodgers, C. R.			Spaulding, Earl		25.50
Cottage and McClure lot	2000	2000	Land and buildings	2000	2000
Russell, George			St. Gaudens, Homer Est.		60.00
120a. Cheney lot	200		Lot on Silver lake	200	200
Wood and timber	600	800	Stebbins, Roderick Jr.		6.00
Safford, Perley			4a. cottage	2000	
City Hill, Champney lot, Robbins farm, Day land			70a. Beals pasture	800	2800
Powers lot, Osgood Hill, 650 acres	1300		Swan, R. C.		84.00
			1 ¾a. land and Pollard cottage	500	500
					15.00

Name and Description	Valu- ation	Total Tax	Name and Description	Valu- ation	Total Tax
Sweet, Elsie J. Est.			10a. cottage on Nubanusit 3800		
26a. Towne lot 100			Garage 300	4100	123.00
78a. part of Harris lot 250	350	10.50	Weaver, Mrs. Eleanor Cottage on McIntire lot 1000	1000	30.00
Thayer, Lusius E. Est.			Wells, Wellington 20a. White lot 200	200	6.00
50a. Blodgett Hill 1000	1000	30.00	Wheeler, Mura Brown lot and cottage 800		
Thompson, Roscoe L. 200a. Baker farm 1000			Building lot 150	950	28.50
Wood and timber 200	1200	36.00	Whipple, Walter 6a. White place 2700	2700	81.00
Tolman, Roger M. 35a. land and buildings 700			White, Charlotte Cottage on Granite lake 4500	4500	135.00
Wood and timber 100	800	24.00	Wilder, Wilfred 4a. part of Stone lot 50	50	1.50
Tribble, Joseph Skinner place 1700	1700	51.00	Williams, W 10a. lot and cottage on Tol- man pond 3000	3000	90.00
Upton, Richard O. 10 Foxes 120	120	3.60	Wright, Maybelle Cottage and lot on Granite lake 800	800	24.00
Vadnais Construction Co. 90a. Felt hill lot 200					
Wood and timber 500	700	21.00			
Washburn, Paul C.					

REPORT OF SELECTMEN

Description of Property	Valuation
Lands and buildings (exclusive of growing wood and timber),	\$343,945 00
Growing wood and timber,	21,910 00
Electric plants,	17,566 00
Horses, 11,	1,575 00
Cows, 36,	3,525 00
Other neat stock, 2,	140 00
Sheep, 25,	250 00
Fur-bearing animals, 10,	120 00
Portable mill, 1,	300 00
Gasoline pumps and tanks, 6,	660 00
Stock in trade,	900 00
Mills and machinery,	1,500 00
<hr style="width: 20%; margin-left: auto;"/>	
Total valuation,	\$392,391 00
Poll taxes—regular, number 101 at \$2.00,	\$202 00
Poll taxes—special, number 110 at \$3.00,	\$330 00
Total amount of taxes for local purposes to be committed to collector including town and precinct taxes, regular poll taxes and national bank stock taxes,	\$11,973 73
Special poll taxes,	330 00
<hr style="width: 20%; margin-left: auto;"/>	
Total taxes to be committed to collector,	\$12,303 73
Average rate of taxation per one hundred dollars valuation for all purposes,	\$3 00
Amount of property valuation exempted to soldiers,	\$5,500 00

Number of inventories sent out,	166
Number of inventories returned,	74

WILMER C. TOLMAN,
 BERNARD F. RICHARDSON,
 NEWTON D. TOLMAN,

Selectmen of Nelson.

Date June 6, 1945.

**STATEMENT OF APPROPRIATIONS AND TAXES
 ASSESSED 1945**

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is correct to the best of our knowledge and belief.

Date June 6, 1945.

WILMER C. TOLMAN,
 BERNARD F. RICHARDSON,
 NEWTON D. TOLMAN,

Selectmen of Nelson.

Town officers salaries,	\$400 00
Town officers expenses,	200 00
Town hall and buildings,	50 00
Police department,	50 00
Town road aid,	301 57
Town maintenance,	2,500 00
Snow removal,	1,500 00
Repairs on tractor and snow plow,	1,500 00
Calcium chloride,	400 00
Monadnock News,	50 00
Monadnock region,	40 00
Service flags,	20 00
New equipment, fire dept. \$200, tools for town barn \$200,	400 00
Libraries,	25 00
Old age assistance,	100 00
Memorial day,	35 00

Old home day,	50 00
County tax,	779 25
School tax,	4,994 55
Capital reserve fund—to be raised by taxation,	500 00
	<hr/>
Total town and school appropriations,	\$13,895 37

Less estimated revenues and credits:

Interest and dividend tax,	\$563 40
Railroad tax,	36
Savings bank tax,	40 00
Motor vehicle permit fees,	150 00
Cash surplus,	1,569 56
	<hr/>
Total revenues and credits,	753 76
	<hr/>
	\$11,572 05
Plus overlay,	401 68
	<hr/>
Net amount to be raised by taxation,	\$11,973 73
Less:Regular poll taxes at \$2.00,	\$202 00
	<hr/>
	202 00
	<hr/>

Amount to be raised by property taxes on
which tax rate is to be figured, \$11,771 73

Taxes to be committed to collector:

Property taxes,	\$11,771.73
Regular polls at \$2.00,	202 00
	<hr/>
Total taxes—town and precinct,	\$11,973 73
Special poll taxes at \$3.00,	330 00
	<hr/>
Total taxes to be committed,	\$12,303 73
Tax rates,	\$3 00

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

Fiscal Year Ending Dec. 31, 1945

Title of Appropriations	*Receipts and		Tot. Amt.	Unexpended		Over-
	Appropriations	Reimbursements Available		Expenditures	Balances	
Town officers' salaries,	\$400 00		\$400 00	\$560 00		\$160 00
Town officers' expenses,	200 00		200 00	404 00		204 00
Town hall and other bldgs.,	50 00		50 00	312 63		262 63
Police dept.,	50 00		50 00	20 00	\$30 00	
Fire dept.,	200 00		200 00	184 78	15 22	
Old age assistance,	100 00		100 00	99 78	22	
Town road aid,	301 57		301 57	306 88		5 31
Town maintenance,	2,500 00	\$52 50	2,552 50	2,769 90		217 40
Snow removal,	1,500 00		1,500 00	1,676 86		176 86
Calcium chloride,	400 00		400 00	397 75	2 25	
Monadnock Region,	40 00		40 00	40 00		
Old Home day,	50 00		50 00	50 00		
Library,	25 00		25 00	25 00		
Monadnock News,	50 00		50 00	50 00		
Repairs on tractor,	1,500 00		1,500 00	1,401 96	98 04	
Tools for town barn,	200 00		200 00	150 88	49 12	
Capital reserve fund,	500 00		500 00		500 00	

Service flags,	20 00		20 00	00 00	20 00
Memorial Day,	35 00		35 00	29 75	5 25
Interest,	00 00	*172 50	172 50	172 50	
Payment on long term note,	00 00	*800 00	800 00	800 00	
County tax,	00 00	*779 25	779 25	779 25	
Town poor,	00 00		00 00	324 00	
	\$8,121 57	*\$1,751 75	\$9,925 82	\$10,555 92	\$720 10
		52 50			\$1,350 20
					720 10

Net overdraft of appropriations, \$630 10

(Items marked with star paid from surplus)

FINANCIAL REPORT
 OF THE TOWN OF NELSON
 IN CHESHIRE COUNTY
 For the Fiscal Year Ended Dec. 31, 1945

—————
 CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

January 24, 1946.

WILMER C. TOLMAN,
 NEWTON F. TOLMAN,
 BERNARD F. RICHARDSON,
 Selectmen.
 FLORENCE TOLMAN,
 Treasurer.

—————
 ASSETS

Cash:	
In hands of treasurer,	\$4,089 84
Capital reserve funds: (Chap. 35—Laws 1945)	
(a) Equipment or new construction,	500 00
Unredeemed taxes:	
(b) Levy of 1944,	85 95
(c) Levy of 1943,	93 39
Uncollected taxes:	
(a) Levy of 1945,	1,231 37
(b) Levy of 1944,	925 67
(c) Levy of 1943,	116 33
(d) Previous years 1942,	7 62
(e) Previous years 1941,	10 79
Total assets,	\$7,060 96
Grand total,	\$7,060 96

Surplus, December 31, 1944,	\$2,550 00
Surplus, December 31, 1945,	1,469 26

LIABILITIES

Accounts owed by the town:

(a) Uncollected—due state when collected (1945 \$96.00),	\$96 00
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Due to school districts:

(a) Dog licenses,	51 20
(b) Balance of appropriation,	3,194 50

Capital reserve funds: 500 00

Trust funds, amount of principal used by town: 1,750 00

Total liabilities,	\$5,591 70
Excess of assets over liabilities (surplus),	1,469 26

Grand total,	\$7,060 96
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RECEIPTS

Current revenue:

From local taxes:

1. Property taxes—current year,	\$10,481 86
2. Poll taxes—current year—regular @ \$2,	138 00
3. Poll taxes—current year—special @ \$3,	234 00
5. Total of current year's taxes collected and remitted,	\$10,853 86
6. Property taxes—previous years,	997 32
7. Poll taxes—previous years—regular @ \$2,	46 00
8. Poll taxes—previous year—special @ \$3,	66 00
9. Interest received on taxes,	72 35
10. Tax sales redeemed,	827 91

From state:

(b) For Class V highway maintenance,	\$52 50
12. Interest and dividend tax,	803 28
13. Railroad tax,	40
14. Savings bank tax,	58 37
17. Fighting forest fires,	2 58
18. Bounties,	68 00

From local sources, except taxes:

21. Dog licenses,	51 20
24. Rent of town property, town hall,	3 00
Registration of motor vehicles, 1945 permits,	144 84

Total current revenue receipts,	\$14,047 61
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Receipts other than current revenue:

35. Refunds,	62 82
41. Sale of calcium chloride,	4 28

Total receipts other than current revenue,	67 10
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Total receipts from all sources,	\$14,114 71
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Cash on hand January 1, 1945,	5,643 59
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Grand total,	\$19,758 30
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PAYMENTS

Current maintenance expenses:

General government:

1. Town officers' salaries,	\$560 00
2. Town officers' expenses,	404 40
5. Expenses town hall and other town buildings,	312 63
Protection of persons and property:	
6. Police department, including care of tramps,	20 00
7. Fire department, including forest fires,	219 73
8. Insurance,	116 75
9. Bounties,	20 60

Health :

12. Vital statistics,	5 00
13. Nelson school well,	50 19

Highways and bridges :

14. Town road aid,	306 88
15. Town maintenance (summer \$2,769.90) (winter \$1,676.86);	4,446 76
16. Calcium chloride,	397 75
17. General expenses of high- way department,	1,719 39

Libraries :

18. Libraries,	25 00
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Public welfare ;

19. Old age assistance,	99 78
20. Town poor,	324 00

Patriotic purposes :

22. Memorial Day and veterans' associations,	29 75
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Recreation :

24. Old Home Day,	50 00
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Public service enterprises :

27. Cemeteries, including hearse hire,	49 25
28. Monadnock News,	50 00

Unclassified :

30. Advertising and regional associations, Monadnock Region,	40 00
31. Taxes bought by town,	275 79
32. Discounts, abatements and refunds,	7 53

Total current maintenance expenses,	\$9,531 68
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Interest:	
34. Paid on long term notes,	\$120 00
36. Paid on principal of trust funds used by towns,	52 50
	<hr/>
Total interest payments,	172 50
Outlay for new construction and permanent improvements:	
44. New equipment, highway,	150 88
	<hr/>
Total outlay payments,	150 88
Indebtedness:	
46. Payments on long term notes,	800 00
	<hr/>
Total indebtedness payments,	800 00
Payments to other governmental divisions:	
51. Special poll taxes @ \$3 paid to state,	429 00
52. Taxes paid to county,	779 25
54. Payments to school districts,	3,805 15
	<hr/>
Total payments to other governmental divisions,	5,013 40
	<hr/>
Total payments for all purposes,	\$15,668 46
Cash on hand December 31, 1945,	4,089 84
	<hr/>
Grand total,	\$19,758 30

SCHEDULE OF TOWN PROPERTY

Description	Value
1. Town hall, lands and buildings,	\$2,000 00
Furniture and equipment,	100 00
2. Libraries, lands and buildings,	4,000 00
Furniture and equipment,	400 00

4. Fire department equipment,	100 00
5. Highway department, lands and buildings, Equipment,	2,500 00 5,000 00
9. Schools, lands and buildings, Equipment,	3,000 00 200 00
Total,	<hr/> \$17,300 00

REPORT OF TOWN CLERK

Received from auto permits,	\$144 84	
Paid treasurer,		\$144 84
Received from dog licenses,	\$55 00	
Less fees,	3 80	
	<hr/>	51 20
Paid treasurer,		<hr/> \$196 04

MILDRED G. QUIGLEY,
Town Clerk.

REPORT OF TAX COLLECTOR

SUMMARY OF WARRANT

Levy of 1945

—DR.—

Taxes committed to collector:

Property taxes,	\$11,771 73
Poll taxes, regular,	202 00
Poll taxes, special,	330 00

Total warrant,	\$12,303 73
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Added taxes:

Poll taxes, regular,	6 00
Poll taxes, special,	9 00
Fines on poll taxes,	3 60
Interest collected,	83

Total debits,	\$12,323 16
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—CR.—

Remittances to treasurer:

Property taxes,	\$10,481 86
Interest collected,	83
Fines on poll taxes,	3 60
Poll taxes, regular,	138 00
Poll taxes, special,	234 00
Abatements,	78 50

Uncollected taxes as per collector's list:

Property taxes,	1,231 37
Poll taxes, regular,	62 00
Poll taxes, special,	93 00

Total credits,	\$12,323 16
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SUMMARY OF WARRANT

Levy of 1944

—DR.—

Uncollected taxes as of Jan. 1, 1945:

Property taxes,	\$925 67	
Poll taxes, regular,	52 00	
Poll taxes, special,	81 00	
		<hr/>

\$1,058 67

Interest collected during fiscal year,	47 38
Fines collected on poll taxes,	4 00

Added taxes:

Poll taxes, regular,	2 00
Poll taxes, special,	3 00
	<hr/>

Total debits, \$1,115 05

—CR.—

Remittances to treasurer:

Property taxes,	\$890 39
Poll taxes, regular,	46 00
Poll taxes, special,	66 00
Interest collected during fiscal year,	47 38
Fines on poll taxes,	4 00
Abatements,	15 00

Uncollected taxes as per collector's list:

Property taxes,	38 28
Poll taxes, regular,	2 00
Poll taxes, special,	6 00
	<hr/>

Total credits, \$1,115 05

SUMMARY OF WARRANT

Levy of 1943

—DR.—

Uncollected taxes as of Jan. 1, 1946:

Property taxes,	\$116 33
Poll taxes,	8 00

Interest collected during fiscal year ended Dec. 31, 1945,	16 34	
Fines on poll taxes,	20	
		<hr/>
Total debits,		\$140 87

—CR.—

Remittances to treasurer during fiscal
year ended Dec. 31, 1945:

Property taxes,	\$106 93	
Interest,	16 34	
Fines on poll taxes,	20	
Abatements,	4 00	
Uncollected taxes,	13 40	
		<hr/>
Total credits,		\$140 87

SUMMARY OF WARRANT

Levy of 1942

—DR.—

Uncollected taxes as of Jan. 1, 1946:

Property taxes,	\$7 62	
Poll taxes,	4 00	
		<hr/>
Total debits,		\$11 62

—CR.—

Abatements,	\$2 00	
Uncollected taxes,	9 62	
		<hr/>
Total Credits,		\$11 62

SUMMARY OF WARRANT

Levy of 1941

—DR.—

Uncollected taxes as of Jan. 1, 1946:

Property taxes,	\$10 79	
Poll taxes,	4 00	
		<hr/>
Total debits,		\$14 79

—CR.—

Uncollected taxes,	\$14 79	
Total credits,		\$14 79

SUMMARY OF WARRANT

Levy of 1940

Uncollected taxes as of Jan. 1, 1946:

Poll taxes,	\$4 00	
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SUMMARY OF WARRANT

Levy of 1939

—DR.—

Uncollected taxes as of Jan. 1, 1946:

Poll tax,	\$2 00	
Total debits,		\$2 00

—CR.—

Abatements,	\$2 00	
Total Credits,		\$2 00

I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of Dec. 31, 1945, on account of the tax levies of 1939 to 1944 inclusive is correct to the best of my knowledge and belief.

FRANK E. UPTON,
Tax Collector.

SUMMARY OF TAX SALES ACCOUNTS

AS OF DECEMBER 31, 1945

—DR.—

	Tax Sale on Account of Levy of:		
	1944	1943	1942
Taxes sold to town,	\$291 55	\$303 63	\$310 57
Interest collected after sale,	1 18	21 49	75 18
Redemption costs,	1 00	00 00	2 65
Total debits,	\$293 73	\$325 12	\$388 40

—CR.—

Remittances to treasurer,	\$207 78	\$231 73	\$388 40
Unredeemed taxes at close of year,	85 95	93 39	00 00
Total credits,	\$293 73	\$325 12	\$388 40

UNREDEEMED TAXES FROM TAX SALES
ON ACCOUNT OF LEVIES OF:

	1944	1943	1942
Corcoran, Chas. A.,	\$53 51	\$62 66	
MacBean, T. T.,	32 44	30 73	
	\$85 95	\$93 39	

UNCOLLECTED TAXES ON ACCOUNT OF LEVY OF 1945

Adams and O'Brien,	\$18 00
Ames, Ira R.,	60 00
Bardwell, Leslie,	5 00
Barker, Sheldon,	26 00
Barker, Florence,	5 00
Barr, Ruth M.,	60 00
Beverstock, Chas.,	9 00
Boles, Alton,	59 00
Boles, Millicent,	5 00
Brown, Fred,	42 00
Carey, Forrest,	33 00
Corcoran, Chas.,	45 00
Creamer, Florence,	5 00
Creamer, Joseph,	11 00
de Bussy, Kathryn,	9 00
de Martelly, John,	2 40
Dutton, D. W.	158 00
Frazier, Clinton,	21 97
Frazier, Edna,	5 00
Frazier, William,	20 00
Frazier, Edith,	14 00
Gauthier, Fred,	6 00
Gorges, Howard,	9 00
Guillow, Willie,	38 00
Guillow, Zaidee,	5 00

Hackler, William,	18 00
Hutchins, Agnes,	5 00
Hutchins, Walter,	20 00
Jackson, Eleanor,	5 00
Kirk, Ruth,	48 00
Lovering, Gladys,	4 50
MacBean, T. L.,	30 00
Menter, Harry J. Est.,	6 00
Monroe, Florence E.	35 00
Murdough, Edward,	23 00
Murdough, Ruby,	5 00
Olson, Mary E.,	16 50
Osgood, C. C.,	20 00
Osgood, S. S. and L. A.,	15 00
Perroni, Matti,	3 00
Poland, Edgar,	8 00
Poland, John,	35 00
Poland, Rose,	5 00
Rocco, Maria,	30 00
Sherrard, W. J.,	14 00
Spaulding, Earl,	60 00
Tolman, Alice,	6 50
Tolman, Neil,	148 50
Tomkins, Howard,	15 00
Tompkins, Irene,	5 00
Towne, Edward, Est.,	15 00
Towne, Helen,	9 50
Vadnais Construction Co.,	21 00
Warner, Don,	15 50
Warneh, Grace,	38 00
Warner, John,	5 00
Weaver, Eleanor,	30 00

I hereby certify that the above list showing the name and amount due from each delinquent taxpayer, as of Dec. 31, 1945 on account of tax levy of 1945, is correct to the best of my knowledge and belief.

FRANK E. UPTON,
Tax Collector.

UNCOLLECTED TAXES: 1944

Curtis, R. R.,	\$20 50
Lovering, G.,	3 77
Jackson, E.,	5 00
Jackson, L.,	3 00
Warner, D.,	14 43

UNCOLLECTED TAXES: 1943

Jackson, E.,	\$2 00
Tolman N.,	2 00
Warner, D.,	9 40

UNCOLLECTED TAXES: 1942

Jackson, E.,	\$2 00
Warner, D.,	7 62

UNCOLLECTED TAXES: 1941

Jackson, E.,	\$2 00
Warner, D.,	10 79

UNCOLLECTED TAXES: 1940

Curtis, G.,	\$2 00
Curtis, M.,	2 00

TOWN TREASURER'S REPORT

RECEIPTS

Taxes, •	\$12,863 44
Auto permits,	144 84
Dog licenses,	51 20
Fire permits.	90
Calcium chloride,	4 28
Hedgehog bounties,	68 00
Rebate from Socony-Vacuum Co.,	3 67
Refund for double payment,	59 15
Forest fire training—state's share,	1 68
T.R.A.,	52 50
Savings bank tax,	58 37
R. R. tax,	40
Int. and div. tax,	803 28
Rent of town hall,	3 00

\$14,114 71

On hand Jan. 1, 1945,	\$5,643 59
Receipts,	14,114 71

\$19,758 30

Payments,	15,668 46
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Balance,	\$4,089 84
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FLORENCE TOLMAN,
Treasurer.

DETAILED STATEMENT

Detail No. 1. Salaries of Town Officers:

Bernard F. Richardson, selectman,	\$125 00
Newton D. Tolman, selectman,	85 00
Wilmer C. Tolman, selectman,	60 00
Frank E. Upton, tax collector,	125 00
Mildred Quigley, town clerk,	75 00
Florence B. Tolman, treasurer,	50 00
Bernard F. Richardson, health officer,	5 00
Gordon F. Tolman, moderator,	5 00
Francis Tolman, auditor,	10 00
Arvilla C. Tolman, supervisor,	5 00
Florence Tolman, overseer poor,	10 00
Frank Upton Jr., police officer,	5 00
	\$560 00

Detail No. 2. Town Officers Expenses:

1945 dues to N. H. Assessors Association,	\$2 00
Roy M. Pickard, legal expenses for 1944,	24 00
Sentinel Printing Co., printing town reports,	134 64
Francis Tolman, selectmans expenses,	3 20
Secretary State of N. H., justice of peace fee (town clerk),	5 00
Court of Probate, furnishing name of deceased,	10
Winfield M. Chaplin, transfer cards,	7 80
Chase's Book Store, supplies,	28 04
Palmer Insurance Agency, town officers bonds,	27 50
Frank Upton, cost of tax sale,	15 74
Tax Collectors Association, dues,	2 00
R. L. Alexander, supplies,	7 48
B. F. Richardson, telephone and postage,	13 80
B. F. Richardson, reassessing,	8 00
B. F. Richardson, running town lines (Stoddard and Antrim),	16 00

D. W. Dutton, locating stake on Stoddard line,	4 00
B. F. Richardson, rent of adding machine,	4 00
Fred M. Murdough, auto permit fees,	6 00
Mildred Quigley, auto permit fees,	12 25
Mildred Quigley, postage, envelopes and telephone,	5 00
The U. S. Auto & Truck Guide for town clerk,	4 50
Roy M. Pickard, legal expenses for 1945,	7 00
Newton F. Tolman, running town lines (Stoddard and Antrim),	16 00
Newton F. Tolman, meeting tax commission,	8 00
Wilmer C. Tolman, running town lines (Stoddard and Antrim),	16 00
Wilmer C. Tolman, meeting tax commission,	8 00
Frank Upton, meeting tax commission,	8 00
Frank Upton, postage and telephone,	1 40
Florence Tolman, expenses overseer of the poor,	1 10
Florence Tolman, expenses as treasurer,	7 85

\$404 40

Detail No. 3. Expenses of Town Hall and
Other Town Buildings:

Maurice Tolman, janitor work,	\$9 25
Newton Tolman, repairs on town hall,	30 37
Newton Tolman, repairs on town barn,	14 00
Public Service Co. of N. H., electricity,	139 97
Davis Oil Co., oil for town barn,	77 73
Knowlton & Stone Co., hardware for town barn,	4 54
N. F. Tolman, repairs on town barn,	36 77

\$312 63

Detail No. 4. Police Dept.:

W. L. Guillow, care of tramps,	\$20 00
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Detail No. 5. Highways and Bridges:

Edward F. Murdough, town maintenance,	\$2,769 90
N. F. Tolman, repairs on bridge rail,	5 00
Edward F. Murdough, snow removal,	1,676 86
Gale E. Hill, welding snow plow,	8 24
M. S. Perkins Machine Co., repairs on snow plow,	64 95

Socony-Vacuum Oil Co., oil for plow,	9 23
Town of Sullivan, plowing snow 1943-4,	15 00
Town of Sullivan, plowing snow 1944-5,	26 25
Southwestern Petroleum Co., oil for tractor and plow,	188 76
Calcium chloride for Class V roads,	397 75
State of N. H., towns share of T.R.A.,	306 88
	<hr/>
	\$5,468 82
Detail No. 6. Public Welfare:	
State of N. H., old age assistance,	\$99 78
Detail No. 7. Town Poor:	
Groceries bought at Murphys store,	\$210 00
Charles Fletcher, funeral director, expenses,	114 50
	<hr/>
	\$324 50
Detail No. 8. Patriotic Purposes:	
Ellis Bros. Memorial day expenses,	\$22 40
G. H. Tilden & Co., Memorial day flags,	7 35
	<hr/>
	\$29 75
Detail No. 9. Cemeteries:	
Maurice Tolman, care of cemetery,	\$49 25
Detail No. 10. Taxes Bought by Town:	
Frank E. Upton, tax collector,	\$275 79
Detail No. 11. Interest:	
Ada B. Upton, interest on trust funds,	\$52 50
Keene National Bank, interest on long term note,	120 00
	<hr/>
	\$172 50
Detail No. 12. Final Payment on Long Term Note:	
Keene National Bank,	\$800 00
Detail No. 13. Payment to Other Govern- mental Divisions:	
County treasurer, county tax,	\$779 25
State treasurer, special poll tax 1944,	195 00
State treasurer, special poll tax 1945,	234 00
	<hr/>
	\$1,208 25

Detail No. 14. Bounties:

Wilmer C. Tolman,	\$3 50
B. F. Richardson,	13 10
N. F. Tolman,	4 00
	<hr/>
	\$20 60

Detail No. 15. Libraries:

Wilmer C. Tolman,	\$25 00
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Detail No. 16. Monadnock Region Association:

Monadnock Region Association,	\$40 00
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Detail No. 17. Old Home Day:

Richard O. Upton,	\$50 00
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Detail No. 18. Refund on 1944 Taxes:

Mrs. Jessie Murphy,	\$7 53
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Detail No. 19. Monadnock News:

Gordon F. Tolman,	\$50 00
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Detail No. 20. Vital Statistics:

Mildred Quigley,	\$5 00
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Detail No. 21. Special Appropriation \$200.00:

American La-France Corp., 200 ft. hose and fog nozzle,	\$152 28
James A. Coffin, Foamite fire extinguisher and charges for same,	32 50
	<hr/>
	\$184 78

Detail No. 22. Expenses Fire Dept.:

James A. Coffin, fire extinguisher liquid,	\$15 00
Knowlton & Stone Co., fire extinguisher liquid,	15 00
B. F. Richardson, fire training meeting at Harrisville,	3 35
B. F. Richardson, fire permits for 1945,	1 60
	<hr/>
	\$34 95

Detail No. 23. Nelson School Well:

B. F. Richardson, labor,	\$12 00
A. Quigley, labor,	11 00
Stickney Plumbing Co., pipe and pump,	24 91
Knowlton & Stone, cement for well,	2 28
	<hr/>
	\$50 19

Detail No. 24. Special Appropriation for
Tractor and Plow (\$1,500) Repairs:

G. H. Aldrich & Sons, insurance on tractor to Boston and return,	\$16 00
Sam Garnett, trucking,	70 00
B. F. Richardson, trip to Boston with tractor,	8 00
N. F. Tolman, work on tractor and plow,	5 00
Perkins-Eaton Co., work on tractor,	1,302 96
	<hr/>
	\$1,401 96

Detail No. 25. Insurance on Town Build-
ings and Books:

Mason Insurance Co.,	\$112 25
G. H. Aldrich & Sons, insurance on books,	4 50
	<hr/>
	\$116 75

Detail No. 26. Special Appropriation for
Tools \$200.00:

Sanel Auto Parts Co.,	\$150 88
Detail No. 27. Schools:	
School district.	\$3,805 15

REPORT OF ROAD AGENT MAINTENANCE

Jan. 1, 1945 to Jan. 1, 1946

Edward Murdough, 570 hrs. @ 80c,	\$456 00
Percy Flood, 449 hrs. @ 75c,	336 77
Joseph Creamer, 244 hrs. @ 75c,	183 02
Earl Barrett, 241½ hrs. @ 75c,	181 15
Lewis Jackson, 278½ hrs. @ 75c,	208 89
Harold Tompkins, 224½ hrs. @ 75c,	168 38
Merril Jackson, 31 hrs. @ 75c,	23 25
Leonard Frazier, 32½ hrs. @ 75c,	24 38
Claude Hutchins, 26 hrs. @ 75c,	19 50
Clyde Hutchins, 73 hrs. @ 75c,	54 75
Reginald Jackson, 24 hrs. @ 75c,	18 00
Terry Quigley, 5 hrs. @ 75c,	3 75
Richard Creamed, 30½ hrs. @ 75c,	30 38
Edward Murdough, truck, 340½ hrs. @ \$1.10,	374 55
Sam Smith and truck, 4 hrs. @ \$1.85,	7 40
Edgar Straw and truck, 22½ hrs. @ \$3.00,	67 50
Sam Smith and truck 9 hrs. @ \$2.10,	18 90
Charles Beauregard and truck, 9 hrs. @ \$2.40,	21 60
Franklin Hildreth and truck, 8 hrs. @ \$2.10,	16 80
Edward Murdough and truck, 22½ hrs. @ \$2.40,	54 00
Sam Garnett and truck, 10½ hrs. @ \$2.10,	22 05
Neil Atkins, shovel, 25 hrs. @ \$5.00,	125 00
Town of Stoddard, wheel for scrapper,	5 00
F. M. Johnson Lumber Co., 103 ft. bridge plank,	8 57
Arthur Whitecomb, tar patch,	13 00
John Priest, use of lime spreader,	4 00
Ethel Priest, 147 yds. gravel @ 10c,	14 70
Ben Hastings, 78 yds. gravel @ 10c,	7 80
Edward Murdough, telephone calls,	3 99
Murphys Store, 5 gal. gas,	1 13
Socony-Vacuum Oil Co., 500 gal. gas and 13 gal. oil,	91 73

Spencer Hardware, tools and spikes,	8 20
Gale Hill, welding and labor on scraper,	4 75
Wilmer Tolman, 229 yds. gravel @ 10c,	22 90
Louise Richie, 24 yds. gravel @ 10c,	2 40
Ephriam Weston, 94 yds. gravel @ 10c,	9 40
M. S. Perkins, building up grousers,	91 00
Clyde A. Coombs, parts for tractor,	32 43
<hr/>	
Amount expended,	\$2,771 90
Amount drawn from town,	\$2,769 90

EDWARD MURDOUGH,

Road Agent.

SNOW REMOVAL

Jan. 1, 1945 to Jan. 1, 1946

Edward Murdough, 23 hrs. @ 65c,	\$14 95
Perey Flood, 57 hrs. @ 60c,	34 20
Merril Jackson, 76½ hrs. @ 60c,	45 90
Frank Upton Jr., 13 hrs. @ 60c,	7 80
Lewis Jackson, 6 hrs. @ 60c,	3 60
Walter Hutchins, 347 hrs @ \$1.00,	347 00
Newt Tolman, 20½ hrs. @ 60c,	12 30
Reginald Jackson, 9 hrs. @ 60c,	5 40
Clyde Hutchins, 183 hrs. @ 60c,	109 80
Claude Hutchins, 162 hrs. @ 60c,	97 20
Edward Murdough and truck, 49 hrs. @ \$1.60,	78 40
Frank Upton Jr. and truck, 11 hrs. @ \$1.60,	17 60
Arthur Whitecomb, 9.15 T. sand @ 22c,	2 01
Edward Murdough, charging battery and tel. calls,	5 98
Johnson Motor Parts, valve job on tractor,	7 40
Gates Garage, repairing tractor,	82 60
Edward Murdough, paid Goodyear Store for battery,	8 00
Clyde Coombs, parts for tractor,	13 45
Murphys Store, 7 gals, alcohol,	8 45
Murphys Store 115½ gals. gas 15 qts. oil,	32 03
Consolidated Steel, cutting edges,	62 14
Spencer Hardware, bolts and nuts,	3 73
Davis Store, 40 gal. gas,	8 80
Perley Wilcox, parts for tractor,	7 95

Southwestern Petroleum, grease and oil,	110 85
Socony-Vacuum Oil Co., 440 gal. gas,	70 84
Goodyear Store, 2 sealed beam lights,	7 60
Wilson Welding Service, work on tractor,	21 00
Edward Murdough, 6 light bulbs,	65
M. S. Perkins, welding and repairing tractor,	59 15
Edward Murdough, 53½ hrs. @ 80c,	42 80
Edward Murdough, 154 hrs. @ \$1.00,	154 00
Percy Flood, 127 hrs. @ 75c,	95 25
Harold Tompkins, 6 hrs. @ 75c,	4 50
Clyde Hutchins, 11 hrs. @ 75c,	8 25
Edgar Poland, 7½ hrs. @ 75c,	5 63
Claude Hutchins, 16 hrs. @ 75c,	12 00
Edward Murdough, truck, 9 hrs. @ \$1.10,	9 90
Edward Murdough, truck, 35 hrs. @ \$1.60,	56 00
	<hr/>
Amount expended,	\$1,674 11
Amount drawn from town,	1,676 86

EDWARD MURDOUGH,
Road Agent.

REPORT OF SUPERINTENDENT AND SEXTON 1945

NELSON VILLAGE CEMETERY
Sup't and Sexton—Maurice D. Tolman

APRIL

Maurice D. Tolman, 2 days, 3 hours,	\$14 25
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MAY

Maurice D. Tolman, 1 day, 4 hours,	9 00
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JUNE

Maurice D. Tolman, 1 day, 3 hours,	8 25
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AUGUST

Percy Flood, painting gates, 5 hours,	3 75
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	\$35 25
Received from trust funds,	\$35 25

DETAILED ACCOUNT

1945

APRIL

April 7 3 hours,	\$2 25
April 11 4 hours,	3 00
April 13 4 hours,	3 00
April 18 4 hours,	3 00
April 24 4 hours,	3 00

\$14 25

MAY

May 7 4 hours,	\$3 00
May 9 4 hours,	3 00
May 19 4 hours,	3 00

\$9 00

JUNE

June 8	4 hours,	\$3 00
June 9	3 hours,	2 25
June 12	4 hours,	3 00
		<hr/>
		\$8 25

AUGUST

August 28	5 hours. Percy Flood, painting gates,	3 75
		<hr/>
		\$35 25

CUTTING CEMETERY HAY

M D. Tolman :

Aug. 1	4 hours.	
Aug. 2	4 hours.	
Aug. 3	4 hours.	
Aug. 4	2 hours.	
Aug. 9	4 hours.	
Aug. 11	7 hours.	
Aug. 12	4 hours.	
		<hr/>
29 hours, 75c, per hour,		\$21 75

Percy Flood :

Aug. 6	4 hours.	
Aug. 8	7 hours.	
Aug. 9	4 hours.	
Aug. 10	4 hours.	
Aug. 11	7 hours.	
Aug. 13	4 hours.	
		<hr/>
30 hours, 75c per hour,		22 50
Aug. 8	Roger Tolman tractor mowing 2 hrs.,	5 00
		<hr/>
		\$49 25

REPORT OF TRUST FUNDS, TOWN OF NELSON

ON DECEMBER 31, 1945

Date of Creation	Trust Funds Purpose of Creation	How Invested	Amount of Principal	Rate of Per Cent Interest	Balance of Income on Hand at Beginning of Year	Income During Year	Expended During Year	Balance of Income on Hand at End of Year
1902	Melville Cemetery Trust Fund	Loaned Town†	\$200.00	3%	\$31.10	\$6.74	\$5.25	\$32.59
1903	Bancroft Cemetery Trust Fund	Loaned Town†	100.00	3%	11.96	3.29	2.25	13.00
1906	Whitney Cemetery Trust Fund	Loaned Town†	50.00	3%	7.78	1.68	.75	8.71
1908	Charles Atwood Cemetery Trust Fund	Loaned Town†	50.00	3%	5.05	1.58	.75	5.88
1909	Flora Bryant Cemetery Trust Fund	Loaned Town†	50.00	3%	11.70	1.78	.75	12.73
1910	Russell Kittridge Cemetery Trust Fund	Loaned Town†	100.00	3%	13.10	3.32	1.50	14.92
1921	James Derby Cemetery Trust Fund	Loaned Town†	300.00	3%	33.60	9.78	1.50	41.88
1923	Wilson Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	100.00	2½%	12.31	2.81	.75	14.37
1928	Isaac White Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	50.00	2½%	4.77	1.37	.75	5.39
1932	Henry Melville Cemetery Trust Fund	\$900 loaned town† \$1,100 dep. Chesh. Co. Savings Bank	2,000.00	3%	208.93	59.86	20.25	248.54
1932	Henry Melville Library Trust Fund	Deposited in Cheshire Co. Savings Bank	1,000.00	2½%		25.15	25.15	
1933	Delia H. Snow Cemetery Trust Fund	Deposited in Cheshire Co. Savings Bank	100.00	2½%	14.38	2.87	.75	16.50
Totals			\$4,100.00		\$354.68	\$120.23	\$60.40	\$414.51

†Note given.

CORA J. TOLMAN,
 ALFRED L. STRUTHERS,
 ADA B. UPTON, } Trustees.

LIBRARY REPORT

Jan. 1 to Dec. 31, 1945

Total number of volumes in library,	3,735
Number of volumes purchased,	15
Number of volumes presented,	29
Number of library volumes circulated,	613
Number of periodicals circulated,	176
Number of volumes, lent by Extension Service, circulated,	142
Total number of volumes and periodicals circulated,	931
Fines collected,	\$1 18
Return postage on 4 lots of books, borrowed from State Library Extension Service,	\$2 34

ALICE W. SHARPLES,
Librarian.

LIBRARY FINANCIAL REPORT

RECEIPTS

On hand Jan. 31, 1945 cash,	\$18 13
White fund,	66 46
Interest on Melville fund 1944,	25 15
Town appropriation,	25 00
Dividends from Tel. and Tel. stock,	81 00
Fines,	1 18
	\$216 92

PAYMENTS

Librarian service,	\$52 00
Alice W. Sharples, books,	22 86
Mason Ins. Agency, books and building for three years,	23 00
Palmer Ins. Agency, building,	9 00
Electric heater,	7 80
W. H. Sharples, janitor,	9 75
	\$124 41
Bal. in treasury Dec. 31, 1945,	\$92 51

TOWN HALL

Report of Maurice D. Tolman Janitor 1945

Mar. 12	Care of hall and fire, check list,	\$1 00
Mar. 13	Care of hall and fire, town meeting,	1 25
Apr. 14	to May 14, flag service,	2 00
Apr. 16	Care of hall and fire, selectmen,	1 25
Aug. 8	Removed grass around buildings,	1 50
Aug. 15	Care of hall, picnic dance,	1 00
Dec. 31	Care of hall and fire,	1 25
		\$9 25

August 15 received \$3.00 one dance rent.

AUDITOR'S REPORT

I hereby certify that I have examined the accounts of the Selectmen, Trustees of Trust Funds, Town Treasurer, Town Clerk, Road Agent, Tax Collector, Library Financial Report and Superintendent of the Cemetery and Sexton and find them correctly cast and properly vouched.

FRANCIS TOLMAN,
Auditor.

THE STATE OF NEW HAMPSHIRE

SCHOOL WARRANT

To the Inhabitants of the School district in the town of Nelson qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the 12th day of March 1946, at 1:30 o'clock in the afternoon, to act upon the following subjects:

1. To choose a Moderator for the coming year.
2. To choose a Clerk for the ensuing year.
3. To choose a Member of the School Board for the ensuing three years.
4. To choose a Treasurer for the ensuing year.
5. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agent of the district.
6. To hear the reports of Agents, Auditors, Committees, or Officers chosen, and pass any vote relating thereto.
7. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
8. To see if the district will vote to make any alteration in the amount of money required to be assessed for the ensuing year for the support of public schools and the payment of the statutory obligations of the district, as determined by the school board in its annual report.
9. To see if the district will vote to raise and appropriate the sum of three hundred and fifty dollars for special repairs on the floor and sills of the Munsonville School.

To transact any other business that may legally come before said meeting.

Given under our hands at said Nelson this 28th day of
January 1946.

JOHN POLAND,
ARVILLA C. TOLMAN,
LULU M. ROWE,
School Board.

A true copy of Warrant—Attest:

JOHN POLAND,
ARVILLA C. TOLMAN,
LULU M. ROWE,
School Board.

REPORT OF SCHOOL BOARD

FINANCIAL REPORT

For Year Ending June 30, 1945

RECEIPTS

Equalization fund (state aid),		\$549 34
Income from local taxation:		
For support of elementary schools,	\$2,989 00	
For payment of high school tuition,	400 00	
For salaries of district officers,	55 00	
For payment of per capita tax,	72 00	
Other obligations imposed by law or established by district,	70 10	
Special appropriations,	250 00	
		<hr/>
		\$3,836 10
From sources other than taxation:		
Dog licenses (from selectmen),		69 05
Total receipts from all sources,		<hr/>
		\$4,454 49
Cash on hand at beginning of year, July 1, 1944,		114 34
		<hr/>
Grand total,		\$4,568 83

PAYMENTS

Administration:		
Salaries of district officers,		\$55 00
Superintendent's excess salary,		83 71
Expense of administration,		29 17

Instruction:	
Teachers salaries,	2,017 42
Taxes withheld on salaries,	246 80
Text books,	49 00
Scholars' supplies,	71 76
Flags and appurtenances,	5 00
Other expenses of instruction,	27 83

Operation and maintenance:	
Janitor service,	159 00
Fuel,	231 00
Water, light, janitor's supplies,	18 70
Minor repairs and expenses,	136 50

Special activities:	
Medical inspection,	110 24
Transportation of pupils,	573 15
High school tuition,	116 84
Elementary tuition,	15 00

Fixed charges:	
Per capita tax,	72 00

Outlay for construction and equipment:	
Alterations of old buildings,	123 45
New equipment,	58 70

Total payments for all purposes,	\$4,200 27
Total cash on hand at end of year (June 30, 1945),	368 56

Grand total,	\$4,568 83
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CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete and correct to the best of my knowledge and belief. The accounts are kept in accordance with Section 24 of the Chapter 82

of the Revised Laws of New Hampshire 1942, and upon forms prescribed by the State Tax Commission.

JOHN POLAND,
LULU M. ROWE,
ARVILLA C. TOLMAN,
School Board.
JOHN H. FRYE,
Superintendent.

June 30, 1945.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books and other financial records of the school board of Nelson of which this is a true summary for the fiscal year ending June 30, 1945, and find them correctly cast and properly vouched.

FRANCIS W. TOLMAN,
Auditor.

June 30, 1945.

SCHOOL TREASURER'S REPORT

Cash on hand June 30, 1944,	\$114 34
Received from selectmen,	3,836 10
Dog tax,	69 05
State aid,	549 34
	<hr/>
Total receipts,	\$4,568 83
Less school board orders paid,	4,200 27
	<hr/>
Balance on hand June 30, 1945,	\$368 56

FLORENCE TOLMAN,
District Treasurer.

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of Nelson, of which the above

is a true summary for the fiscal year ending June 30, 1945 and find them correct in all respects.

FRANCIS W. TOLMAN,
Auditor.

July 10, 1945.

SCHOOL BOARD'S ESTIMATE 1946-1947
SCHOOL DISTRICT OF NELSON

Expenditures:	
For the support of schools,	\$4,289 00
Other statutory requirements:	
Salaries of district officers,	\$75 00
Truant officer and school census,	5 00
High school tuition,	630 00
Superintendent's excess salary,	85 72
Per capita tax,	82 00
Other obligations imposed by law or established by the district,	130 00
	1,007 72
Total amount to meet school board's budget,	\$5,296 72
Estimated income:	
Balance June 30, 1946,	\$900 00
State aid (December 1946),	500 00
Dog tax,	60 00
	1,460 00
Assessment required to balance budget,	\$3,836 72
Special appropriations proposed:	
For repairs on floor and sills of the Munsonville school,	350 00
Total assessment,	\$4,186 72

JOHN POLAND,
ARVILLA C. TOLMAN,
LULU M. ROWE,
School Board.

Nelson, New Hampshire, January 11, 1946.

REPORT OF SUPERINTENDENT OF SCHOOLS

To the School Board and Citizens of Nelson:

I herein submit my third annual report as superintendent of schools.

The fundamental purpose of the American Constitution, as defined in the preamble, "to promote the general welfare," placed heavy responsibilities on all institutions for public education. Now that we have plunged into the Atomic Era a higher level of universal education is imperative.

"The men and women in uniform are coming home having finished the gigantic job of making human freedom possible. Victory in the war against ignorance necessitates another great invasion in which the penalties of failure are as grave as that of a military disaster. The knowledge, the skills and the understandings gained by our young people in the next few years will determine whether this country can or will solve the difficult social, economic, and political problems that make peace possible. The implications of all of this is very clear. The teachers have a key position in the most essential business of all. These commandoes of the peace must be well trained and equipped if their mission of 'the general welfare' is to be accomplished."

At the White House Conference on Rural Education in 1944 some interesting facts were revealed. Although the rural children of school age constitute more than half of such children in the nation they have only 38 percent of the available funds for the support of schools. The average salary of rural school teachers is less than one half that of urban teachers. The number of high school graduates is about fifty percent higher in urban schools. The per pupil investment in equipment and property is lower in rural areas but the per pupil daily cost is greater than in urban areas. This idea of contributing more and receiving less is not democratic.

The teacher shortage is at present our most serious problem. The small community without an experienced resident teacher faces a critical situation. The laxity of parents, the problem of janitor service, the lack of a boarding place for the teacher and the present scarcity of improvements are factors

that do not inspire good work. The support of the taxpayers is essential but not the only requirement for good schools.

CLASSIFICATION AND ORGANIZATION

Nelson Village School									
Grades	1	2	3	4	5	6	7	8	Totals
Promotions									
June 1945,	2	2	0	3	0	1	1	2	11
Enrollment									
Sept. 1945,	0	2	2	1	3	0	1	1	10
Munsonville School									
Grade	1	2	3	4	5	6	7	8	Totals
Promotions									
June 1945,	4	3	0	3	1	3	5	0	19
Enrollment									
Sept. 1945,	3	5	3	0	3	1	2	4	21

Mrs. Gladys Hurlbutt of Wilmot, N. H. resigned as teacher at the Munsonville School in June and was replaced by Mrs. Eva McCullough of Keene in September 1945. Miss Josephine Stewart of Hinsdale has started her second year of successful teaching in the village school.

EIGHTH GRADE GRADUATES

June 1945

BEVERLEY CREAMER

TERRANCE QUIGLEY

HONOR ROLL

James Marnell was neither absent nor tardy for the entire school year.

STATISTICS FOR THE SCHOOL YEAR 1944-1945

Total length of school year in weeks,	36
Number of pupils registered,	42
Number of half days schools were in session,	340
Number of half days schools were closed,	20
Average membership in the schools,	34.71
Average attendance,	32.04
Percent of attendance for Nelson schools,	92.30

Percent of attendance for supervisory union,	94.08
Number of tardinesses,	32
Number of pupils not absent nor tardy,	1
Number of visits made by school nurse,	18
Number of visits made by school board members,	15
Number of visits made by superintendent,	29
Number of visits made by citizens,	85
Number of pupils transported by district,	5

In conclusion, I wish to thank the teachers, parents, citizens and school officials for their cooperation.

Respectfully submitted,

JOHN H. FRYE,

Superintendent of Schools.

Marlborough, N. H. January 28, 1946.

REPORT OF THE SCHOOL NURSE

Mr. John H. Frye, Superintendent of Schools:

My report of the health work for 1945 follows:

Total number of pupils examined Oct.,	31
Number with defective vision,	5
Number with defective teeth,	19
Number with symptoms of diseased tonsils,	2
Number with defective breathing,	1
Number with poor posture,	1

CORRECTIONS DURING THE YEAR

Number with defective vision corrected to glasses,	5
Number with defective teeth treated,	7
Number with diseased tonsils operated upon,	1
Number of hearing tests with the audiometer,	17
Number of school visits,	29
Number of home visits,	6
Weighed and measured,	34
First aid kits refilled.	

In conclusion, I thank the Superintendent of Schools, Members of the Board of Education, Teachers, Parents and pupils for their interest and cooperation.

Respectfully submitted,

MARGARET E. HARRIS, R. N

VITAL STATISTICS

At the request of the Selectmen, there is submitted herewith a transcript of the births, marriages and deaths as recorded in the Office of the Town Clerk for the year ending December 31, 1945.

BIRTHS REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1945

Date of Birth.	Name of Child (if any.)	Sex and Condition.			Name of Father.	Maiden Name of Mother.	Occupation of Father.	Birthplace of Mother.	Birthplace of Father.
		Male or Female.	Living or Stillborn.	No. of Child 1st, 2d, etc.					
Sept. 21	Pearl Emma	F	L	4	William H. Frazier	Edith M. Pearl	Carpenter	Chesterfield, Mass.	Manchester

MARRIAGES REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1945

Date of Mar- riage.	Place of Marriage.	Name and Surname of Groom and Bride.	Residence of each at time of Marriage	Age in years.	Occupation of Groom and Bride.	Place of Birth of each.	Names of Parents.	Birthplace of Parents.	* Condition.	Name, Residence and Official Sta- tion of person by whom mar- ried.
Sept. 3	Harrisville	James O. Farwell Eleanor M. Erikson	Nelson Marlboro	28 26	U. S. Army Inspector	Harrisville Marlboro	Oren L. Farwell Emo M. Ruffe Eric H. Erikson	Harrisville Nelson Sweden	1st 1st	Rv A B Whitney Peterborough
Oct. 26	Nelson	Ralph G. Page Ada Novak	Nelson New York, N. Y.	42 38	Dance instr'or Asst Camp Director	Nelson New York, N. Y.	Nellie Fitzwilliam George Page Laura E. Dunn Morris Novak Jane Samuels	Perkinsville, Vt. New London, Ct. Rumania Rumania	1st 1st	Rv B E Gale Salem, Mass.

*What marriage—Whether 1st, 2nd, etc.

DEATHS REGISTERED IN THE TOWN OF NELSON, N. H., FOR THE YEAR ENDING DEC. 31, 1945

Date of Death.	Name and Surname of the Deceased.	Age			Place of Birth.		Place of Birth.		Name of Father.	Maiden Name of Mother.	
		Years.	Months.	Days.	Male of Female.	S, M, W.*	Father.	Mother.			
											Sex and Cond'n
Mar. 8	Edward Towne	83	7	1	Harrisville	M	W	Dublin	Nelson	Cornelius Towne	Lucy Scaver
" 30	Lizzie A. Osgood	73	10	15	Nelson	F	S	Nelson	Nelson	Geo. W. Osgood	Melancy L. Tolman
Apr. 8	Abilene P. Page	89	11	21	Stoddard	F	M	Stoddard	Stoddard	Joshua Conant	Eliza Reed
" 17	George E. Towne	54	9	12	Troy	F	M	Marlboro	Saxton's River, Vt.	Burton E. Towne	Hattie C. Cota
June 23	Sarah E. Mansfield	88	9	29	Munsonville	F	W	Sullivan	Henniker	Ezra Wilder	Elizabeth Hartthorn
July 24	Carlotta Messenger	76	2	7	Stoddard	F	S	Stoddard	Stoddard	Erskine Messenger	Rhoda Cutter
Oct. 14	Clinton L. Frazier	39	1	17	Munsonville	M	M	Manchester	Keene	William Frazier	Florence Bridge

* Single, married or widowed.

I hereby certify that the foregoing transcript of births, marriages and deaths is correct according to the best of my knowledge and belief.

MILDRED G. QUIGLEY,
Town Clerk.

